



State of Utah

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## Utah State Tax Commission

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**Tuesday, October 4, 2016**

### **Proposed Rule Amendments**

The rules will be published in the Utah Bulletin on November 1, 2016 and the Public comment will end on December 1, 2016.

**Rule Number:**           **Rule R861-1A-2**

**Rule Title:**           **Rulemaking Power**

**Summary:**           Title 63G, Chapter 3 provides all of the necessary guidance for agency rulemaking and is, in fact, what the Tax Commission follows in its rulemaking. This rule is, therefore, unnecessary.

**Rule Number:**           **Rule R865-19S-41**

**Rule Title:**           **Sales to The United States Government and Its Instrumentalities**

**Summary:**           The proposed amendment deletes language that requires the federal government to pay sales tax on merchandise or services it pays for with funds held in trust for nonexempt individuals or organizations. There is no statutory authority for this language.

**Rule Number:**           **Rule R884-24P-53**

**Rule Title:**           **2017 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act**

**Summary:**           Section 59-2-515 authorizes the State Tax Commission to promulgate rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53. The rule sets the acreage value rates for 418 separate class-county combinations.